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IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

ESTATE DUTY REFERENCE No 1 of 1995

For Approval and Signature:

HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE A.M.KAPADIA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

GAUTAM SARABHAI LR OF LATE SARLADEVI SARABHAI
Versus
CONTROLLER OF ESTATE DUTY

Appearance:
1. ESTATE DUTY REFERENCE No. 1 of 1995
NOTICE SERVED for Petitioner No. 1
MR MANISH R BHATT for Respondent No. 1

CORAM : HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE A.M.KAPADIA
Date of decision: 21/01/2004

ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE M.S.SHAH)

In this reference at the instance of the assessee, the following question is referred for our opinion in the matter of estate of Smt. Sarladevi

Sarabhai who expired on 11.1.1975 :-

"Whether, on the facts and in the circumstances of the case, the Tribunal was justified in law in holding that Smt. Sarladevi Sarabhai had interest in HUF property of Ambalal Sarabhai which was dutiable under the provisions of the Estate Duty Act ?"

2. Although the reference was made at the instance of the assessee as far back as on 13.9.1994, neither anyone appears for the applicant-assessee nor is any paper book filed.

3. In view of the above, we decline to answer the question referred to us. The reference accordingly stands disposed of for want of non-prosecution.

(M.S. Shah, J.)

(A.M. Kapadia, J.)

sundar/-